

**COUNTY OF SAN DIEGO  
GENERAL FUND MONTHLY CASH FLOW SUMMARY  
FISCAL YEAR 2011/2012 EST/ACT**

(in thousands)

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Estimate	May Estimate	Jun Estimate	Total
1 Beginning Cash Balance	750,236												750,236
Revenue Categories:													
2 Taxes Current Property	-	5,728	4,282	4,895	17,218	180,927	70,968	6,772	13,422	144,271	34,252	18,419	501,154
3 Taxes Other Than Current Secured	11,219	5,767	8,585	5,869	6,093	4,961	161,307	5,233	4,426	11,919	158,186	13,451	397,017
Licenses, Permits & Franchises	2,518	3,677	2,679	2,559	3,926	2,648	4,299	3,290	3,005	8,752	2,722	2,456	42,531
Fines, Forfeitures & Penalties	1,569	1,765	1,522	2,102	4,815	1,953	3,115	5,075	2,263	5,277	7,206	18,781	55,443
Revenue Use - Money & Property	2,981	2,789	1,218	1,512	750	651	1,302	687	676	1,858	672	484	15,580
Intergovernmental Revenue	61,444	149,932	84,789	154,231	77,783	179,776	110,617	147,396	112,417	140,134	146,643	174,561	1,539,723
Charges for Current Services	20,301	20,788	15,441	22,056	28,806	21,822	24,567	23,188	19,369	31,952	21,746	24,481	274,517
Miscellaneous Revenue	1,508	604	6,347	1,995	2,948	6,150	17,993	915	2,744	1,014	4,953	6,953	54,123
Other Financing Sources	19,237	407	3,913	16,839	16,760	25,009	18,931	19,022	29,193	20,120	24,200	34,650	228,281
Total Revenues	120,776	191,457	128,777	212,058	159,098	423,897	413,100	211,578	187,515	365,297	400,580	294,235	3,108,369
4 Teeter Receipts	23,273	4,360	10,369	6,427	7,247	3,911	5,253	2,341	2,228	12,308	3,611	3,534	84,862
Short Term Borrowing (Trans)	50,000												50,000
Total Receipts	194,049	195,817	139,145	218,486	166,346	427,808	418,353	213,919	189,743	377,606	404,191	297,769	3,243,230
Expenditure Categories:													
5 Salaries & Employee Benefits	492,420	94,194	116,813	83,107	79,871	81,016	80,438	80,659	117,749	85,283	83,400	83,481	1,478,431
Services and Supplies	84,825	85,585	83,967	87,127	85,373	68,337	92,518	80,470	89,733	106,790	97,984	118,598	1,081,307
6 Other Charges	87,438	27,044	54,943	35,633	33,358	47,907	28,533	29,779	54,283	64,222	49,012	48,669	560,820
Fixed Assets - Equipment	355	822	1,052	868	221	286	200	934	675	749	304	547	7,013
Operating Transfers	3,120	203	6,177	3,946	38,264	3,888	5,368	27,714	7,003	15,469	16,543	15,156	142,850
Total Expenditures	668,158	207,848	262,953	210,681	237,087	201,433	207,057	219,556	269,443	272,513	247,242	266,450	3,270,421
Teeter Disbursements												78,000	78,000
Short-Term Borrowing (Trans)							30,000			20,000			50,000
Total Disbursements	668,158	207,848	262,953	210,681	237,087	201,433	237,057	219,556	269,443	292,513	247,242	344,450	3,398,421
General Fund Month Ending Cash	276,127	264,096	140,288	148,093	77,352	303,727	485,023	479,386	399,686	484,779	641,727	595,046	595,046
7 Tobacco Tax Settlement Ending Cash	8,060	8,049	8,060	8,071	8,071	8,071	8,083	8,083	8,083	8,049	8,090	8,090	8,090
Cash Balance Including Tobacco	284,187	272,145	148,348	156,165	85,423	311,798	493,106	487,469	407,769	492,828	649,817	603,136	603,136

Footnotes:

- Beginning cash is for the General Fund only.
- Property tax payments are received in Dec and Apr. The County participates in the alternative method of secured property tax apportionment (the TEETER Plan) available under the Revenue and Taxation Code of the State of California.
- VLF- in- lieu payments are apportioned each Jan and May.
- Teeter cash receipts of \$105M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- Jul includes \$327M for Retirement Advances and OPEB, and \$81.3M for POBs. Sep and Mar have three pay periods. The third pay period does not include health benefits. Aug includes a 2% (\$18M) one-time monetary payment of annual base wages.
- Jul includes \$38.9M annual lease payment.
- The Tobacco Settlement Trust Fund represents amounts that are available to the General Fund, however, to facilitate tracking of these balances, they are maintained in a separate trust fund.